

# Conduct Audit Report

**Client Name:** Akash & co

**Audit No:** CUST0003/AUD/2024-2025/00003Q1 - Statutory Audit

| SI No | Heading   | Check Point   | Comments | Annexures |
|-------|---|---|----------|-----------|
| 1     | Balance Sheet Checklist   | Ensure to obtain the following information/ details for verification so that the Financial Statements are prepared in compliance with Schedule III - Division I | Remarks  |           |
| 2     | Balance Sheet Checklist   | Is the Balance Sheet in Vertical format?  |          |           |
| 3     | Balance Sheet Checklist -<br>ASSETS - CURRENT ASSETS -<br>Trade Receivables         | Has the Company given ageing schedule and further, bifurcated between considered good, considered doubtful, disputed and undisputed?                            |          |           |
| 4     | Balance Sheet Checklist -<br>ASSETS - CURRENT ASSETS -<br>Cash and cash Equivalents | Are Cash and cash equivalents classified as:<br>d. Others (specify nature).   |          |           |
| 5     | Balance Sheet Checklist -<br>ASSETS - CURRENT ASSETS -<br>Cash and cash Equivalents | Are Earmarked balances with banks (for example, for unpaid dividend) separately stated?   |          |           |